

Title IV-E Federal Pass-Through Grant Department of Health and Social Services - Program 50

I. PROGRAM OBJECTIVES

The primary objective of these programs is to allow the Division to pass through Title IV-E funds to potential grantees to allow them the opportunity to provide a higher level of foster care related services to IV-E eligible children.

II. PROGRAM PROCEDURES

Funds provided by the grantee are passed through the Division of Family and Youth Services. Funding is based on IV-E eligible foster children. IV-E reimbursements are based on training or administrative support. IV-E reimbursement under training will be paid at 75% divided by the percentage of children in foster care. Administrative reimbursement is based on 50% divided by the percentage of children in foster care.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are utilized for the purpose of supporting tribal organizations in the interest of the Alaska Native Children, in meeting the policy goals of the Indian Child Welfare Act of 1987 (ICWA). This also assures compliance with the Adoption and Safe Families Act.

Suggested Audit Procedures

Review:

- b) contract or final Notification of Grant Award (NGA) including all conditions;
 - c) grant/contract revisions and related transmittal letters;
 - d) licenses, certifications, approvals, status of private non-profit corporation, if applicable;
 - e) budget documents including final revised budget and budget narrative.
- Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed under this program are determined by grant regulations, 7 AAC 78, 2 AAC 45, and HB 375 as well as the terms and provisions of the grant or contract, including budget documents, special conditions, and IV-E agreements.

Suggested Audit Procedures

- Review grant/contract and related budget documents in conjunction with the Department of Health and Social Services' grant regulations 7 AAC 78.
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.
- Review and process time employee time studies to determine the correct percentages of training or administrative.

B. ELIGIBILITY

Compliance Requirement

Must have an approved Title IV-B Plan with federal Region X. Must have funds that can be matched with the Title IV-E, and Tribe or Tribal Organizations currently provides services to children in foster care or at risk of foster care.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

None, unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity, expenditure reports, and completed time studies no later than fifteen days after the close of each quarter, or as specified in the grant/contract documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/01